

# Annual Academic Corporate Reporting & Governance Conference

Thursday, September 17, 2009

Salon E

Hyatt Regency, Irvine, California

Academics are also invited to attend the Eighth Annual SEC Financial Reporting Conference on Friday, September, 18, 2009 at the Hyatt Regency, Irvine

## PROGRAM

- Session 1: Earnings Management** 12:30 - 1:25 p.m.  
*Moderator: Kofi Appiah, Syracuse University*
- **“Relationship between Client Relationships and Earnings Management in Taiwanese Firms”**  
Yu-Shan Chen  
Kainan University, Taiwan
  - **“Beating Strategic Earnings Benchmarks with non-GAAP Figures: International Evidence”**  
Ana Marques  
Universidade Nova de Lisboa, Portugal
- Session 2: Corporate Governance and Reporting in the US** 1:30 - 2:50 p.m.  
*Moderator: Praveen Sinha, Cal State, Long Beach*
- **“Multistakeholder Governance: Impact of Environmental Disclosure”**  
Kathleen Rupley  
Portland State University, OR
  - **“Cost of Advice in Merger and Acquisition Transactions”**  
Kenneth Ferris  
Arizona State University, AZ
  - **“Audit Committee Characteristics and Corporate Fraud”**  
Sheela Thiruvadi  
Morgan State University, MD
- Coffee Break** 2:50 - 3:15 p.m.
- Session 3: International Corporate Governance Practices** 3:20 - 4:40 p.m.  
*Moderator: Ashley Burrowes, Woodbury University*
- **“Corporate Governance in India-A Case Study of NMDC”**  
Purushotham Rao and Mohd Akbar Ali Khan  
Osmania University, India
  - **“The Legislative Decree 231/2001 Organisational Model: A Potential Control Tool for Local Public Groups”**  
Simona Alfiero and Silvana Secinaro  
University of Turin, Italy
  - **“Reforming the Accounting Standards to Improve Corporate Governance”**  
Sony Warsono  
Universitas Gadjah Mada, Indonesia
- Session 4: Usefulness of Financial Statement Disclosures** 4:45 - 5:45 p.m.  
*Moderator: Nancy Fan, Cal Poly Pomona*
- **“New Approach to Financial Statement Analysis Based on Accounting Standard ‘Cash Flow Statement’ – A Step Towards Improving Corporate Governance”**  
Hamendra Porwal  
University of Delhi, India
  - **“The Value-Relevance of R&D and Advertising Expenditures in Aggregated Earnings”**  
Huoshu Peng  
National Taipei University, Taiwan
- Reception at Crystal Cove Room** 6:00 - 8:00 p.m.
- Best Conference paper award by Wayne Pinnell, Managing Partner, Haskell & White LLP** 6:30 p.m.